

Form **4** Wisconsin Corporation  
Franchise or Income Tax Return

For 2011 or taxable year beginning            and ending             
M M D D C C Y Y M M D D C C Y Y

**2011**

Complete form using BLACK INK.

Due Date: 15th day of 3rd month following close of taxable year.

Corporation or Designated Agent Name

WIFORM 4SEP CORP

Number and Street

2135 Rimrock Rd

Suite Number

City

Madison

State

WI

ZIP (+ 4 digit suffix if known)

53713

A Federal Employer ID Number

11-0000001

D Check ☒ if applicable and attach explanation:

B Business Activity (NAICS) Code

27912

1 ☐ Amended return

4 ☐ Short period - change in accounting period

2 ☐ First return - new corporation or entering Wisconsin

5 ☐ Short period - stock purchase or sale

3 ☐ Final return - corporation dissolved or withdrew

C State of Incorporation and Year

MD Enter abbreviation of state in box, or if a foreign country, enter below.

1983

C C Y Y

Check ☒ if applicable and see Instructions:

E ☐ If this is a combined return. Enter number of companies included           

F ☐ If you have an extension of time to file. Enter extended due date             
M M D D C C Y Y

G ☐ If no business was transacted in Wisconsin during the taxable year.  
Attach a complete copy of your federal return.

H ☐ If you have related entity expenses and are required to file Schedule RT with this return.

I ☐ If this return is for an insurance company (check only if this is not a combined return).

J ☐ If you filed a federal consolidated return. Enter Parent Company's federal employer

ID number           



IF NO ENTRY ON A LINE, LEAVE BLANK

ENTER NEGATIVE NUMBERS LIKE THIS → -1000 NOT LIKE THIS → (1000) NO COMMAS, NO CENTS

- 1 If this is a combined return, enter the amount from Form 4R, line 26. If this is not a combined return, enter the amount from Form 1120, line 28. 1 138,938,859 .00
- 2 Additions (from Schedule V, line 13) 2 2,899,700 .00
- 3 Add lines 1 and 2 3 141,838,559 .00
- 4 Subtractions (from Schedule W, line 16) 4 1,028,000 .00
- 5 Subtract line 4 from line 3 5 140,810,559 .00
- 6 Total company net nonapportionable and separately apportioned income (from Form(s) 4N, line 8) 6 0 .00
- 7 Subtract line 6 from line 5. Combined groups: This is your combined unitary income. 7 140,810,559 .00
- 8 Wisconsin apportionment percentage. Combined group filers enter percentage from Form 4A, line 8c, except 100% Wisconsin groups enter "100.0000%." Separate entity filers enter the apportionment percentage from Form 4A-1 or Form 4A-2. If the percentage is from Form 4A-2, check (✓) the space after the arrow 8 .6176 %
- 9 Multiply line 7 by line 8 9 869,646 .00
- 10 Wisconsin net nonapportionable and separately apportioned income (from Form(s) 4N, line 14) 10 0 .00
- 11 Add lines 9 and 10 11 869,646 .00
- 12 Combined returns only: Net capital loss adjustment (from Form(s) 4M, line N) 12 0 .00
- 13 Subtract line 12 from line 11 13 869,646 .00
- 14 Loss adjustment for insurance companies (from Schedule(s) 4I, line 24) 14 0 .00
- 15 Add lines 13 and 14. This is the Wisconsin income before net business loss carryforwards. 15 869,646 .00

DO NOT STAPLE OR BIND

PAPER CLIP check or money order here

16	Enter amount from line 15 .....	16	<u>869,646 .00</u>
17	Wisconsin net business loss carryforward (from Form(s) 4M, line P for combined group filers; Form 4BL, Part I, line 30 for separate entity filers). Do not enter more than line 16 .....	17	<u>0 .00</u>
18	Subtract line 17 from line 16. This is Wisconsin net income or loss .....	18	<u>869,646 .00</u>
19	Enter 7.9% (0.079) of Wisconsin net income on line 18. This is tentative gross tax .....	19	<u>68,702 .00</u>
20	Tax adjustment for insurance companies (from Schedule(s) 4I, line 30) .....	20	<u>0 .00</u>
21	Gross tax (from Forms 4M, line Q for combined group filers; separate entity filers subtract line 20 from line 19) .....	21	<u>68,702 .00</u>
22	Nonrefundable credits (from Form(s) 4M, line R for combined group filers; Schedule CR, line 48 for separate entity filers) .....	22	<u>5,200 .00</u>
23	Relocated business credit. If qualified, subtract line 22 from line 21 (see instructions). ..... Check here if claimed <input type="checkbox"/>	23	<u>0 .00</u>
24	Subtract lines 22 & 23 from line 21. If the total of lines 22 & 23 is more than line 21, enter zero (0). This is net tax .....	24	<u>63,502 .00</u>
25	Economic development surcharge (see instructions) .....	25	<u>2,061 .00</u>
26	Endangered resources donation (decreases refund or increases amount owed) ....	26	<u>0 .00</u>
27	Veterans trust fund donation (decreases refund or increases amount owed) ....	27	<u>0 .00</u>
28	Add lines 24 through 27 .....	28	<u>65,563 .00</u>
29	Estimated tax payments less refund from Form 4466W .	29	<u>15,000 .00</u>
30	Wisconsin tax withheld (see instructions) .....	30	<u>5,000 .00</u>
31	Refundable credits (from Form(s) 4M, line V for combined group filers; Schedule CR, line 51 for separate entity filers) .....	31	<u>.00</u>
32	Amended Return Only – amount previously paid .....	32	<u>.00</u>
33	Add lines 29 through 32 .....	33	<u>80,000 .00</u>
34	Amended Return Only – amount previously refunded. .	34	<u>.00</u>
35	Subtract line 34 from 33 .....	35	<u>80,000 .00</u>
36	Interest, penalty, and late fee due (from Form 4U, line 17 or 26) If you annualized income of Form 4U, check (✓) the space after the arrow .....	36	<u>1,389 .00</u>
37	Tax Due. If the total of lines 28 & 36 is larger than 35, subtract line 35 from the total of lines 28 & 36 .....	37	<u>0 .00</u>
38	Overpayment. If line 35 is larger than the total of lines 28 and 36, subtract the total of lines 28 and 36 from line 35 .....	38	<u>13,048 .00</u>
39	Enter amount from line 38 you want credited on 2012 estimated tax .....	39	<u>10,000 .00</u>
40	Subtract line 39 from line 38. This is your refund .....	40	<u>3,048 .00</u>



- 41 Enter total gross receipts from all activities (see instructions)..... 41 427,000,000.00
- 42 Enter total assets from federal Form 1120 ..... 42 3,751,608,959.00
- 43 Total Wisconsin tangible property (see instructions)..... 43 27,000.00
- 44 Total tangible property (see instructions) ..... 44 3,450,000,500.00
- 45 Total Wisconsin payroll (see instructions)..... 45 107,000.00
- 46 Total payroll (see instructions) ..... 46 9,500,000.00
- 47 Total Wisconsin sales, receipts, or premiums included in apportionment ratio (see instructions) 47 2,470,500.00
- 48 Total sales, receipts, or premiums included in apportionment ratio (see instructions)..... 48 400,000,000.00
- 49 Is the corporation (or any member of the combined group) the sole owner of any limited liability companies?  
☒ Yes ☐ No If yes, prepare and submit a list of those LLCs with this return. If this is a combined return, also identify the corporation that is the sole owner of each LLC.
- 50 Did you include the income of the LLCs listed for item 49 in this return?  
☒ Yes ☐ No
- 51 Did you (or did any member of the combined group) purchase, license, lease or rent any taxable tangible personal property, certain coins and stamps, certain leased property affixed to real estate, certain digital goods, or taxable services, for storage, use or consumption in Wisconsin without paying a state sales or use tax?  
☐ Yes ☒ No
- 52 Did any adjustments made by the Internal Revenue Service to your income (or to the income of any member of the combined group) become finalized during this year?  
☐ Yes ☒ No If yes, see instructions.
- 53 Person to contact concerning this return: John Doe  
 Phone #: 608-555-1212 Fax #: 608-555-1213
- 54 City and state where books and records are located for audit purposes: Baltimore, MD
- 55 List the locations of Wisconsin operations: Madison, WI
- 56 Are any manufacturing facilities located in Wisconsin?  
☐ Yes ☒ No
- 57 Did you file federal Schedule UTP – Uncertain Tax Position statement with the Internal Revenue Service?  
☐ Yes ☒ No If yes, enclose federal Schedule UTP with your Wisconsin tax return.

Under penalties of law, I declare that this return and all attachments are true, correct, and complete to the best of my knowledge and belief.

Signature of Officer	Title	Date
Preparer's Signature	Preparer's Federal Employer ID Number	Date
	<u>21111111</u>	

You must file a copy of your federal return with Form 4, even if no Wisconsin activity.

If this is a combined return, see the instructions for a description of federal return information that must be filed with Form 4.

If you are not filing your return electronically, make your check payable to and mail your return to:

Wisconsin Department of Revenue  
 PO Box 8908  
 Madison WI 53708-8908



Schedule **V**Wisconsin Additions to  
Federal Income

File with Wisconsin Form 4 or 5

**2011**Wisconsin Department  
of Revenue

Read instructions before filling in this schedule

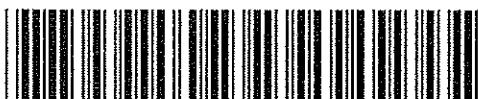
Corporation or Designated Agent Name

WI FORM 4 SEP CORP

Federal Employer ID Number

11-0000001

1	Interest income from state and municipal obligations .....	1	100,000.00
2	State taxes accrued or paid .....	2	200,000.00
3	Related entity expenses (from Schedule RT, Part I, Sch. 2K-1, and Sch. 3K-1) .....	3	0.00
4	Domestic production activities deduction .....	4	0.00
5	Expenses related to nontaxable income .....	5	300,000.00
6	Percentage depletion .....	6	400,000.00
7	Federal section 179 expense deduction in excess of Wisconsin deduction .....	7	500,000.00
8	Federal depreciation/amortization in excess of Wisconsin depreciation/amortization (attach schedule) .....	8	600,000.00
9	Amount by which the federal basis of assets disposed of exceeds the Wisconsin basis (attach schedule) .....	9	700,000.00
10	Total additions for certain credits computed (see instructions) .....	10	4,700.00
11	Special additions for insurance companies (from Schedule 41, line 4) .....	11	0.00
12	Other (list):		
a	Investment #1		65,000.00
b	Investment #2		30,000.00
c			0.00
d			0.00
e			0.00
f			0.00
g			0.00
h			0.00
	Add lines 12a through 12h .....	12	95,000.00
13	Total (enter on Form 4 or 5, page 1, line 2) .....	13	2,894,700.00



Schedule **W****Wisconsin Subtractions From  
Federal Income****2011**Wisconsin Department  
of Revenue

File with Wisconsin Form 4 or 5

Read instructions before filling in this schedule

Corporation or Designated Agent Name

Federal Employer ID Number

WI FORM 4 SEP CORP

11-00000001

1	Wisconsin subtraction modification for dividends (from Sch. Y, line 4)	1	0 .00
2	Related entity expenses eligible for subtraction (from Schedule RT, Part II, Sch. 2K-1, and Sch. 3K-1)	2	0 .00
3	Income from related entities whose expenses were disallowed (obtain Schedule RT-1 from related entity and submit with your return)	3	0 .00
4	Subpart F income	4	0 .00
5	Gross-up of foreign dividend income	5	0 .00
6	Nontaxable income (attach schedule)	6	10,000 .00
7	Foreign taxes (do not include deemed taxes)	7	20,000 .00
8	Cost depletion	8	30,000 .00
9	Wisconsin depreciation/amortization in excess of federal depreciation/amortization (attach schedule)	9	0 .00
10	Amount by which the Wisconsin basis of assets disposed of exceeds the federal basis (attach schedule)	10	0 .00
11	Federal work opportunity credit wages	11	40,000 .00
12	Federal research credit expenses	12	50,000 .00
13	Other (list, but do not include any adjustment for nontaxable income from life insurance operations)		
a	Adjustment #1		478,000 .00
b	Adjustment #2		400,000 .00
c			.00
d			.00
e			.00
f			.00
g			.00
h			.00
	Add lines 13a through 13h	13	878,000 .00
14	Nontaxable income from life insurance operations (from Schedule 4I, line 13)	14	0 .00
15	Job creation deduction (from line 7 of Schedule JC)	15	0 .00
16	Total (enter on Form 4 or 5, page 1, line 4)	16	1,028,000 .00



Form **4A-1****Wisconsin Apportionment Data for  
Single Factor Formulas**

File with Wisconsin Form 1NPR, 2, 3, 4, 4T, or 5S

**2011**Wisconsin Department  
of Revenue

Read instructions before filling in this form

Name

WI form 4 SEP CORP

Federal Employer ID Number

11-0000001

**Part I Sales Factor** (Note: If Part I applies, you only need to complete page 1 of this form)

(a) Wisconsin

(b) Total Company

- 1 Sales of tangible personal property delivered or shipped to Wisconsin purchasers:
- a Shipped from outside Wisconsin ..... 1a 200,000
- b Shipped from within Wisconsin ..... 1b 300,000
- 2 Sales of tangible personal property shipped from Wisconsin to:
- a The federal government within Wisconsin ..... 2a 400,000
- b The federal government in a state where the taxpayer would not be taxable under P.L. 86-272 ..... 2b 500,000
- c Purchasers in a state where the taxpayer would not be taxable under P.L. 86-272 ..... 2c 600,000
- 3 Double throwback sales ..... 3 400,500
- 4 Total sales of tangible personal property (for column (a), add lines 1 through 3) ..... 4 2,400,500 250,000,000
- 5 Gross receipts from the use of computer software if the purchaser or licensee used the software in Wisconsin ..... 5 10,000
- 6 Total gross receipts from the use of computer software ..... 6 40,000,000
- 7 Gross receipts from services provided to a purchaser who received the benefit of the service in Wisconsin ..... 7 20,000
- 8 Total gross receipts from services ..... 8 60,000,000
- 9 Other apportionable gross receipts ..... 9 40,000 50,000,000
- 10 For column a, add lines 4, 5, 7 and 9. For column (b), add lines 4, 6, 8, and 9. .... 10 2,470,500 400,000,000

Separate return filers and pass-through entities skip to line 17.

- 11 Enter sales included above, if any, that are intercompany sales between combined group members .... 11 \_\_\_\_\_
- 12 Enter sales included above, if any, that are not included in the computation of combined unitary income ..... 12 \_\_\_\_\_
- 13 Add lines 11 and 12 for each column ..... 13 \_\_\_\_\_
- 14 Subtract line 13 from line 10 for each column. .... 14 \_\_\_\_\_
- 15 Enter intercompany sales previously excluded from the sales factor due to the deferral of income, if the deferred income is included in combined unitary income on this return ..... 15 \_\_\_\_\_
- 16 Add lines 14 and 15. Enter column (a) amount in Form 4A, Part II. Enter column (b) amount in Form 4A, Part I. .... 16 \_\_\_\_\_
- 17 **Separate return filers and pass-through entities:** Divide line 10, column (a) by line 10, column (b), and multiply by 100. This is the Wisconsin apportionment percentage ..... 17 .6176%

**Part II Receipts Factor for Interstate Financial Institutions** (See section Tax 2.49, Wis. Adm. Code)

	(a) Wisconsin	(b) Total Company
1 Gross interest and other fees from loans secured by real property . . . . .	1	
2 Gross interest and other fees from loans secured by tangible personal property . . . . .	2	
3 Gross interest and other fees from unsecured loans . . . . .	3	
4 Net gains from sales of loans secured by real property . . . . .	4	
5 Net gains from sales of loans secured by tangible personal property . . . . .	5	
6 Net gains from sales of unsecured loans . . . . .	6	
7 Gross receipts from credit card receivables . . . . .	7	
8 Net gains from sales of credit card receivables . . . . .	8	
9 Credit card issuer's reimbursement fees . . . . .	9	
10 Gross receipts from merchant discount . . . . .	10	
11 Loan servicing fees . . . . .	11	
12 Gross receipts from travelers checks, cashiers checks, certified checks, and money orders . . . . .	12	
13 Gross receipts from automated teller machines and safety deposit boxes . . . . .	13	
14 Gross receipts from maintaining accounts . . . . .	14	
15 Gross receipts from electronic funds transfer . . . . .	15	
16 Gross receipts from cash management services . . . . .	16	
17 Gross receipts from international trade services . . . . .	17	
18 Gross receipts from data processing services and document imaging services . . . . .	18	
19 Gross receipts from research services . . . . .	19	
20 Gross receipts from trust services . . . . .	20	
21 Gross receipts from investment banking services . . . . .	21	
22 Gross receipts from brokerage services . . . . .	22	
23 Gross receipts from services provided to regulated investment companies . . . . .	23	
24 Gross receipts from other services . . . . .	24	
25 Gross receipts from the lease of real property . . . . .	25	
26 Gross receipts from the lease of tangible personal property . . . . .	26	
27 Gross receipts from computer software . . . . .	27	
28 Gross royalties and other gross receipts from intangibles, excluding securities . . . . .	28	
29 Sales of tangible personal property (attach schedule) . . . . .	29	
30 Gross receipts apportioned to a state where the taxpayer would not be taxable under P.L. 86-272 . . . . .	30	
31 Add lines 1 through 30 for column (a) (1 through 29 for column (b)) . . . . .	31	

Form

**4U****Underpayment of Estimated Tax by Corporations**

File with Wisconsin Form 4, 4T, 5, or 5S

**2011**Wisconsin Department  
of Revenue

Corporation or Designated Agent Name

Federal Employer ID Number

**Part I Computation of Underpayment and Interest Due on Underpayment**

1 a	Enter 2011 tax before the surcharge plus the economic development surcharge (see instructions) . . . . .	65,963			
b	Enter 2011 refundable credits (excluding estimated tax and surcharge paid) . . . . .	5,000			
c	Subtract line 1b from line 1a. This is 2011 net tax and surcharge. If less than \$500, enter zero and go to Part II, if applicable		60,963		
2	Enter 90% of line 1c . . . . .		54,867		
3 a	Enter 2010 tax before the surcharge plus the recycling surcharge, if applicable (see instructions) . . . . .	71,000			
b	Enter 2010 refundable credits (excluding estimated tax and surcharge paid) . . . . .	1,500			
c	Subtract line 3b from line 3a. This is 2010 net tax and surcharge . . . . .		69,500		
4	If 2011 net income is less than \$250,000 and 2010 return covered 12 months, enter smaller of line 2 or 3c; otherwise, enter line 2		54,867		
5	Enter installment due dates (the 15th day of the 3rd, 6th, 9th, and 12th months of your taxable year) . . . . .	(a) 3/15/11	(b) 6/15/11	(c) 9/15/11	(d) 12/15/11
6	Divide line 4 by 4 and enter the result in each column or, if you use the annualized income installment method for any period, first fill in Part III and enter the amounts from line 47 . . . . .	13,626.75	13,626.75	13,626.75	13,626.75
7	Estimated tax and surcharge paid . . . . .		20,000	10,000	10,000
8	If line 7 is less than line 6, subtract line 7 from line 6. This is your underpayment . . . . .	13,626.75		3,626.75	3,626.75
9	If line 7 is more than line 6, subtract line 6 from line 7. This is your overpayment . . . . .		6,373.25		
10	Carryback of overpayment or late payment . . . . .	6,373.25			6,373.25
11	Carryforward of overpayment . . . . .				
12	Subtract the total of lines 10 and 11 from line 8. This is your net underpayment . . . . .	7,253.50		3,626.75	3,626.75
13	Number of days from the due date of the installment to the date carryback on line 10 was paid . . . . .	92			
14	Number of days from the due date of the installment to the date balance due on return was paid or unextended due date of return, whichever is earlier . . . . .	365		182	91
15	Interest: 12% per year on amount on line 10 for the number of days on line 13 . . . . .	192.77			
16	Interest: 12% per year on amount on line 12 for the number of days on line 14 . . . . .	870.42		217.01	108.50
17	Add all of the amounts on lines 15 and 16 and enter the total. If your return is filed after the unextended due date and shows a tax due, enter the total on Part II, line 22. Otherwise, enter the total on the line provided on your tax return . . . . .				1,389.00

**Part II Computation of Total Amount Due**

Complete this part only if your return is not filed by the unextended due date and shows a tax due.

	(a) Interest at 18% per year	(b) Interest at 12% per year	(c) Total
18 If return filed late without an extension, enter net tax (including surcharge) . . . . .			
19 If return filed with extended due date and shows –			
a Net tax (including surcharge) of \$500 or more, enter portion of net tax indicated . .	(90%)	(10%)	
b Net tax (including surcharge) of less than \$500, enter net tax . . . . .			
20 Enter payments made (apply first to 18% per year column) . . . . .			
21 Subtract line 20 from line 18 or 19a or 19b. This is amount due 15th day of 3rd month after end of taxable year . . . . .			
22 Interest on underpayment from Part I, line 17 . . . . .			
23 Add lines 21 and 22 . . . . .			
	(18% per year)	(12% per year) *	
24 Interest on amounts on line 23 to _____ (date return filed) . . . . .			
25 If your return is filed late without an extension or after the extended due date –			
a Enter penalty of 5% of net tax due on your return for each month or fraction thereof that your return is late, but not more than 25%			
b Enter a \$150 late fee . . . . .			
26 Add lines 22, 24, 25a, and 25b. Enter the total on the line provided on your return and increase the "Amount Due" . . . . .			

\* Note: See the instructions for line 24.



2011 Form 4U

**Part III Annualized Income Installment Method Worksheet**

Fill in this worksheet only if computing required installments using the annualized income installment method. Complete one column through line 47 before completing the next column. Form 4T filers see instructions to figure lines 27 and 29.

	Annualization Period			
	(a) First 2 months	(b) First 5 months	(c) First 8 months	(d) First 11 months
27 Enter Wisconsin net income for each period (see instructions) . . . . .	6	2.4	1.5	1.091
28 Annualization factor . . . . .				
29 Multiply line 27 by line 28 . . . . .				
30 Adjustments (NBLs, etc. — see instructions) . . . . .				
31 Combine lines 29 and 30. This is annualized income . . . . .				
32 Multiply line 31 by 7.9% (0.079). This is annualized gross tax . . . . .				
33 Enter your nonrefundable credits . . . . .				
34 Subtract line 33 from line 32. If zero or less, enter zero . . . . .				
35 Enter economic development surcharge (based on amount in this column) . . . . .				
36 Add lines 34 and 35 . . . . .				
37 Enter your refundable credits (excluding estimated tax and surcharge paid) . . . . .				
38 Subtract line 37 from line 36. If zero or less, enter zero. This is annualized net tax . . . . .				
39 Applicable percentage . . . . .	22.5%	45%	67.5%	90%
40 Multiply line 38 by line 39 . . . . .				
41 Enter the combined amounts of line 47 from all preceding columns . . . . .				
42 Subtract line 41 from line 40. If zero or less, enter zero . . . . .				
43 Divide Part 1, line 4, by 4 and enter the result in each column . . . . .				
44 Enter the amount from line 46 for the preceding column . . . . .				
45 Add lines 43 and 44 and enter the total . . . . .				
46 If line 45 is more than line 42, subtract line 42 from line 45. Otherwise, enter zero . . . . .				
47 Enter the smaller of line 42 or 45 here and on Part 1, line 6 . . . . .				

# SCHEDULE CR

Wisconsin  
Department of Revenue

## Other Credits

Enclose with Wisconsin Form 1, 1NPR, 2, 4, 4T, or 5

# 2011

Name \_\_\_\_\_

Identifying Number \_\_\_\_\_

### Part I Credits for Individuals, Fiduciaries, and Corporations

#### A. Nonrefundable Credits (claimed before alternative minimum tax)

- |   |   |       |     |
|---|---|-------|-----|
| 1 Postsecondary education credit (Schedule PE, line 7) .....                                | 1 | _____ | .00 |
| 2 Water consumption credit (Schedule WC, line 10) .....                                     | 2 | _____ | .00 |
| 3 Health insurance risk-sharing plan assessments credit --                                  |   |       |     |
| • Corporations (see line 32 to claim this credit)   |   |       |     |
| • Fiduciaries (see instructions) -- Beneficiaries portion                                   |   | _____ | .00 |
| • Individuals (enter amount from Schedule 2K-1, 3K-1, or 5K-1) .....                        | 3 | _____ | .00 |
| 4 Film production company investment credit carryforward (Schedule FP, line 8) .....        | 4 | _____ | .00 |
| 5 Community rehabilitation program credit (Schedule CM, line 5 or 5b for fiduciaries) ..... | 5 | _____ | .00 |
| 6 Add lines 1 through 5 and enter on line 6.  |   |       |     |
| • Individuals and Fiduciaries: Enter this amount on line 25 of Form 1,                      |   |       |     |
| line 51 of Form 1NPR, line 8 of Form 2, or line 19 of Form 4T.                              |   |       |     |
| • Corporations: Enter this amount on line 30 of Part II .....                               | 6 | _____ | .00 |

#### B. Nonrefundable Credits

- |  |    |       |     |
|--|----|-------|-----|
| 7 Film production services credit carryforward (Schedule FP, line 7) ..... | 7  | _____ | .00 |
| 8 Manufacturer's sales tax credit carryforward (Schedule MS, line 3) ..... | 8  | _____ | .00 |
| 9 Manufacturing investment credit (Schedule MI, line 6) .....              | 9  | _____ | .00 |
| 10 Dairy and livestock farm investment credit (Schedule DI, line 9) .....  | 10 | _____ | .00 |
| 11 Ethanol and biodiesel fuel pump credit (Schedule EB, line 7) .....      | 11 | _____ | .00 |
| 12 Development zones credit (Schedule DC, lines 7, 15, and 23) .....       | 12 | 2700  | .00 |
| 13 Technology zone credit (Schedule TC, line 8) .....                      | 13 | _____ | .00 |
| 14 Economic development tax credit (Schedule ED, line 5) .....             | 14 | 2500  | .00 |
| 15 Early stage seed investment credit (Schedule VC, line 12) .....         | 15 | _____ | .00 |
| 16 Angel investment credit -- Individuals only (Schedule VC, line 6) ..... | 16 | _____ | .00 |
| 17 Internet equipment credit (Schedule IE, line 5) .....                   | 17 | _____ | .00 |
| 18 Jobs tax credit (Schedule JT, line 5 or 5b for fiduciaries) .....       | 18 | _____ | .00 |
| 19 Add lines 7 through 18 and enter on line 19.                            |    |       |     |
| • Individuals and Fiduciaries: Enter this amount on line 31 of Form 1,     |    |       |     |
| line 57 of Form 1NPR, line 13 of Form 2, or line 19 of Form 4T.            |    |       |     |
| • Corporations: Enter this amount on line 31 of Part II .....              | 19 | 5200  | .00 |

#### C. Refundable Credits

- |   |    |       |     |
|---|----|-------|-----|
| 20 Enterprise zone jobs credit (Schedule EC, line 3 or 3b for fiduciaries) .....                      | 20 | _____ | .00 |
| 21 Dairy manufacturing facility investment credit (Schedule DM, line 13 or 13b for fiduciaries) ..... | 21 | _____ | .00 |
| 22 Dairy cooperatives credit (Schedule DM, line 14 or 14b for fiduciaries) .....                      | 22 | _____ | .00 |
| 23 Meat processing facility investment credit (Schedule MP, line 7 or 7b for fiduciaries) .....       | 23 | _____ | .00 |
| 24 Film production services credit (Schedule FP, line 3 or 3b for fiduciaries) .....                  | 24 | _____ | .00 |
| 25 Film production company investment credit (Schedule FP, line 6 or 6b for fiduciaries) .....        | 25 | _____ | .00 |
| 26 Woody biomass harvesting and processing credit (Schedule WB, line 5 or 5b for fiduciaries) .....   | 26 | _____ | .00 |
| 27 Food processing plant and food warehouse investment credit (Schedule FW, line 7 or                 |    |       |     |
| 7b for fiduciaries) .....   | 27 | _____ | .00 |
| 28 Beginning farmer and farm asset owner credit (Schedule FL, line 2, 6 or 6b for fiduciaries) .....  | 28 | _____ | .00 |
| 29 Add lines 20 through 28 and enter on line 29.  |    |       |     |
| • Individuals and Fiduciaries: Enter this amount on line 49 of Form 1,                                |    |       |     |
| line 74 of Form 1NPR, line 24 of Form 2, or line 30 of Form 4T.                                       |    |       |     |
| • Corporations: Enter this amount on line 49 of Part II .....   | 29 | _____ | .00 |

1-048



Corporations -- go to Part II →

Name	Identifying number
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**Part II Credits for Corporations Only****A. Nonrefundable Credits**

30	Amount from Part I, line 6	30	.00
31	Amount from Part I, line 19	31	5200.00
32	Health insurance risk-sharing plan assessments credit (Schedule HI, line 6)	32	.00
33	Research expense credit (Schedule R, line 30)	33	.00
34	Research expense credit for activities related to internal combustion engines (Schedule R-1, line 29)	34	.00
35	Research expense credit for activities related to certain energy efficient products (Schedule R-2, line 29)	35	.00
36	Development zones research credit carryforward	36	.00
37	Research facilities credit (Schedule R, line 34)	37	.00
38	Research facilities credit for activities related to internal combustion engines (Schedule R-1, line 33)	38	.00
39	Research facilities credit for activities related to certain energy efficient products (Schedule R-2, line 33)	39	.00
40	Super research and development credit (Schedule R, line 42)	40	.00
41	Community development finance credit	41	.00
42	Development zones jobs credit carryforward	42	.00
43	Development zones sales tax credit carryforward	43	.00
44	Development zones location credit carryforward	44	.00
45	Development zones day care credit carryforward	45	.00
46	Development zones environmental remediation credit carryforward	46	.00
47	Supplement to federal historic rehabilitation credit (Schedule HR, line 7)	47	.00
48	Add lines 30 through 47. Enter here and on line 22 of Form 4, line 11 of Form 4T, or line 9 of Form 5	48	5200.00

**B. Refundable Credits**

49	Amount from Part I, line 29	49	.00
50	Farmland preservation credit. a Schedule FC, line 18	50a	.00
	b Schedule FC-A, line 13	50b	.00
51	Add lines 49 and 50a and b. Enter here and on line 30 of Form 4, line 28 of Form 4T, or line 17 of Form 5	51	.00



**Wisconsin Development Zones Credits**

File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5, or 5S

**2011**Wisconsin Department  
of Revenue

Read instructions before filling in this schedule

Name

Identifying Number

**Part I Development Zones Credit**

1	Enter the development zones credit for environmental remediation	1	
2	Enter the development zones credit for job creation or retention	2	1500
3	Add lines 1 and 2. This is the development zones credit before pass-through credits	3	1500
4	Enter development zones credit passed through from other entities	4	
5	Add lines 3 and 4. This is your 2011 credit	5	1500
5a	Fiduciaries - enter the amount of credit allocated to beneficiaries	5a	
5b	Fiduciaries - subtract line 5a from line 5	5b	
6	Carryover of unused development zones credit	6	500
7	Add lines 5 and 6 (lines 5b and 6 if fiduciary). This is the available development zones credit	7	2000

**Part II Development Opportunity Zone Investment Credit**

8	Enter the purchase price of depreciable, tangible personal property purchased during the taxable year that is used in the conduct of business in an opportunity zone:		
8a	Qualified purchases expensed under IRC section 179	8a	
8b	Qualified purchases not expensed under IRC section 179	8b	
9	Multiply line 8a by 1.75% (0.0175)	9	
10	Multiply line 8b by 2.5% (0.025)	10	
11	Add lines 9 and 10. This is the investment credit before pass-through credits	11	
12	Enter investment credit passed through from other entities	12	700
13	Add lines 11 and 12. This is your 2011 credit	13	700
13a	Fiduciaries - enter the amount of credit allocated to beneficiaries	13a	
13b	Fiduciaries - subtract line 13a from line 13	13b	
14	Carryover of unused opportunity zone investment credit	14	
15	Add lines 13 and 14 (lines 13b and 14 if fiduciary). This is the available opportunity zone investment credit	15	700

**Part III Development Opportunity Zone, Agricultural Development Zone, or Airport Development Zone Capital Investment Credit**

16	Enter the purchase price of depreciable, tangible personal property purchased during the taxable year that is used in the conduct of business in an opportunity zone, agricultural zone, or airport zone	16	
17	Enter the amount expended during the taxable year to acquire, construct, rehabilitate, remodel, or repair real property in an opportunity zone, agricultural zone, or airport zone	17	
18	Add lines 16 and 17	18	
19	Multiply line 18 by 3% (0.03). This is the capital investment credit before pass-through credits	19	
20	Enter capital investment credit passed through from other entities	20	
21	Add lines 19 and 20. This is your 2011 credit	21	
21a	Fiduciaries - enter the amount of credit allocated to beneficiaries	21a	
21b	Fiduciaries - subtract line 21a from line 21	21b	
22	Carryover of unused capital investment credit	22	
23	Add lines 21 and 22 (lines 21b and 22 if fiduciary). This is the available capital investment credit	23	

**Part IV Recapture of Investment Credit**

PROPERTIES:		A	B	C
24	Enter kind of property (attach separate schedules if more space is needed)	24		
25	Date property was placed in service	25		
26	Original estimated useful life or recovery period	26		
27	Original credit	27		
28	Date property ceased to be qualified investment credit property	28		
29	Number of full years between the dates on lines 25 and 28	29		
30	Recapture percentage (from instructions)	30		
31	Multiply line 27 by the percentage on line 30	31		
32	Add line 31, columns A through C, plus any amounts from separate schedules	32		
33	Portion of original credit (line 27) not used to offset tax in any year, plus any carryforward of credits you can now apply to the original credit year	33		
34	Subtract line 33 from line 32. This is the total increase in tax	34		

Schedule <b>ED</b>	<b>Wisconsin Economic Development Tax Credit</b> File with Wisconsin Form 1, 1NPR, 2, 3, 4, 4T, 5 or 5S	<b>2011</b>
Wisconsin Department of Revenue	<i>Read instructions before filling in this schedule</i>	
Name	Federal Employer ID Number	

1 Enter amount of tax credits authorized by the Department of Commerce or the Wisconsin Economic Development Corporation . . . . .	1	2300
2 Enter economic development tax credit passed through from other entities . . . . .	2	200
3 Add lines 1 and 2. This is your 2011 economic development tax credit . . . . .	3	2500
3a Fiduciaries - Enter the amount of credit allocated to beneficiaries. . . . .	3a	
3b Fiduciaries - Subtract line 3a from line 3 . . . . .	3b	
4 Carryover of unused economic development tax credit . . . . .	4	
5 Add lines 3 and 4 (lines 3b and 4 if fiduciary). This is the available economic development tax credit . . . . .	5	2500

## Instructions for 2011 Schedule ED

### Purpose of Schedule ED

Use Schedule ED to claim the economic development tax credit, which is available for taxpayers who are certified by the Department of Commerce (DOC) or the Wisconsin Economic Development Corporation (WEDC). For information regarding how to become certified, visit the WEDC web site at [www.wedc.gov](http://www.wedc.gov) or write to the WEDC, PO Box 1687, Madison, WI 53701-1687.

### Who is Eligible to Claim the Credit

Any individual, estate, trust, partnership, limited liability company (LLC), corporation, or tax-exempt organization that is certified by the DOC or WEDC may be eligible for the credit.

Partnerships, LLCs treated as partnerships, and tax-option (S) corporations cannot claim the credits, but the credits attributable to the entity's business operations pass through to the partners, members, or shareholders.

No credit is allowed unless the claimant satisfies the following requirements:

- The claimant is certified by the DOC or WEDC.

- The claimant has received from the DOC or WEDC a notice of eligibility to receive tax benefits that reports the amount of tax benefit for which the claimant is eligible.

### Specific Line Instructions

**Line 1:** Enter the amount of tax benefits reported on the notice of eligibility received from the DOC or WEDC.

**Line 2:** Enter the amount of economic development tax credit passed through from tax-option (S) corporations, partnerships, LLCs treated as partnerships, estates, or trusts. The pass-through credit is shown on Schedule 5K-1 for shareholders of tax-option (S) corporations, Schedule 3K-1 for partners and LLC members, and Schedule 2K-1 for beneficiaries of estates or trusts.

**Line 3:** For estates or trusts, tax-option (S) corporations, partnerships, and LLCs treated as partnerships, show the entire amount of credit on line 3 and prorate that amount among the beneficiaries, shareholders, partners, or members on Schedule 2K-1, 5K-1, or 3K-1.

**Line 3a: Fiduciaries** - Prorate the credit from line 3 between the entity and its beneficiaries in proportion to the income allocable to each. Show the beneficiaries' portion of the credit on line 3a. Show the credit for each beneficiary on Schedule 2K-1.

<b>Form 1120</b> Department of the Treasury Internal Revenue Service	<b>U.S. Corporation Income Tax Return</b> For calendar year 2011 or tax year beginning _____, 2011, ending _____, 20____ ▶ See separate instructions.	OMB No. 1545-0123 <div style="border: 1px solid black; padding: 5px; font-size: 1.5em; font-weight: bold;">2011</div>
<b>A Check if:</b> 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input checked="" type="checkbox"/>	<div style="border: 1px solid black; padding: 5px;"> <b>TYPE OR PRINT</b>          Name          Help For All, Inc.          Number, street, and room or suite no. If a P.O. box, see instructions.          31 Any Street          City or town, state, and ZIP code          Anytown, MD 20901       </div>	<b>B Employer identification number</b> 11-0000001 <b>C Date incorporated</b> 5/30/1983 <b>D Total assets (see instructions)</b> \$ 3,751,608,959
<b>E Check if:</b> (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		
Income	1a Merchant card and third-party payments (see instructions) <span style="float: right;">1a 100,000</span> b Gross receipts or sales not reported on line 1a (see instructions) <span style="float: right;">1b 584,525</span> c Total. Add lines 1a and 1b <span style="float: right;">1c 684,525</span> d Returns and allowances plus any "cash back" included on line 1a <span style="float: right;">1d</span> e Subtract line 1d from line 1c <span style="float: right;">1e 684,525</span> 2 Cost of goods sold from Form 1125-A, line 8 (attach Form 1125-A) <span style="float: right;">2 219,245</span> 3 Gross profit. Subtract line 2 from line 1e <span style="float: right;">3 465,280</span> 4 Dividends (Schedule C, line 19) <span style="float: right;">4</span> 5 Interest <span style="float: right;">5 8,018,387</span> 6 Gross rents <span style="float: right;">6 265,386</span> 7 Gross royalties <span style="float: right;">7</span> 8 Capital gain net income (attach Schedule D (Form 1120)) <span style="float: right;">8 11,802,202</span> 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) <span style="float: right;">9</span> 10 Other income (see instructions—attach schedule) <span style="float: right;">10 375,018,745</span> 11 Total income. Add lines 3 through 10. <span style="float: right;">11 395,570,000</span>	12 Compensation of officers from Form 1125-E, line 4 (attach Form 1125-E) <span style="float: right;">12 1,000,000</span> 13 Salaries and wages (less employment credits) <span style="float: right;">13 6,753,221</span> 14 Repairs and maintenance <span style="float: right;">14 225,729</span> 15 Bad debts <span style="float: right;">15</span> 16 Rents <span style="float: right;">16</span> 17 Taxes and licenses <span style="float: right;">17 7,621,914</span> 18 Interest <span style="float: right;">18 2,716,219</span> 19 Charitable contributions <span style="float: right;">19</span> 20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) <span style="float: right;">20 8,961,357</span> 21 Depletion <span style="float: right;">21</span> 22 Advertising <span style="float: right;">22</span> 23 Pension, profit-sharing, etc., plans <span style="float: right;">23 25,701</span> 24 Employee benefit programs <span style="float: right;">24 5,149</span> 25 Domestic production activities deduction (attach Form 8903) <span style="float: right;">25</span> 26 Other deductions (attach schedule) <span style="float: right;">26 229,321,851</span> 27 Total deductions. Add lines 12 through 26. <span style="float: right;">27 256,631,141</span> 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11. <span style="float: right;">28 138,938,859</span> 29a Net operating loss deduction (see instructions) <span style="float: right;">29a</span> b Special deductions (Schedule C, line 20) <span style="float: right;">29b</span> c Add lines 29a and 29b <span style="float: right;">29c</span>
Deductions (See instructions for limitations on deductions.)	30 Taxable income. Subtract line 29c from line 28 (see instructions) <span style="float: right;">30 138,938,859</span> 31 Total tax (Schedule J, line 11) <span style="float: right;">31 48,611,751</span> 32 Total payments and refundable credits (Schedule J, Part II, line 21) <span style="float: right;">32 48,650,000</span> 33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> <span style="float: right;">33</span> 34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed <span style="float: right;">34</span> 35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid <span style="float: right;">35 38,249</span> 36 Enter amount from line 35 you want: Credited to 2012 estimated tax ▶ 38,249 Refunded ▶ 36	30 138,938,859 31 48,611,751 32 48,650,000 33 34 35 38,249 36
Tax, Refundable Credits, and Payments	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
<b>Sign Here</b> Signature of officer _____ Date _____ Title _____	<div style="border: 1px solid black; padding: 5px;">         May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No       </div>	
<b>Paid Preparer Use Only</b> Print/Type preparer's name _____ Preparer's signature _____ Date _____ Firm's name ▶ Electronic Tax Filers, Inc. Firm's EIN ▶ 11-0000011 Firm's address ▶ 100 Efile Drive, Anytown, TX 75231 Phone no. 512-555-1212		

Schedule for WI FORM 4, Line 35A

Wholly owned #1 LLC

Wholly owned #2 LLC

Schedule for WI form 4, Schedule V, Line 8

Bonus Depreciation for equipment #1	400,000
Bonus Depreciation for equipment #2	200,000
Total	600,000

Schedule for WI form 4, Schedule V, Line 9

Sale of equipment #3	400,000
Sale of equipment #4	300,000
Total	700,000

Schedule for WI form 4, Schedule W, Line 6

Nontaxable Income #1	6,000
Nontaxable Income #2	4,000
Total	10,000